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CLAIMS

WHAT IS CLAIMED:

- 1. A semiconductor device, comprising:
- a substrate, said substrate having a surface;
- a first recess and a second recess formed in said substrate, said first recess having a first width and extending a first depth beneath the surface of said substrate, said second recess having a second width and extending a second depth beneath the surface of said substrate;
- said first width of said first recess being greater than said second width of said second recess;
- said second depth of said second recess being greater than said first depth of said first recess; and

an isolation structure positioned in at least a portion of said first and second recesses.

- 2. The device of claim 1, wherein said isolation structure is comprised of a single isolation material.
- 3. The device of claim 1, wherein said isolation structure is comprised of a plurality of spacers formed in said first recess.
- 4. The device of claim 1, wherein said isolation structure is comprised of an isolation liner positioned in at least a portion of at least one of said first and second recesses.

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5. The device of claim 1, wherein said isolation structure is comprised of:
a plurality of spacers positioned in said first recess;
an isolation liner positioned in at least a portion of said second recess; and
an isolation material positioned between said spacers and in said second recess adjacent said isolation liner.

- 6. The device of claim 1, wherein said isolation structure comprises:
- a plurality of spacers positioned in said first recess;
- an isolation liner positioned in said second recess and extending between said spacers; and
- an isolation material positioned in said first and second recesses between said isolation liner.
- 7. The device of claim 1, wherein said isolation structure is comprised of silicon dioxide.
 - 8. The device of claim 1, wherein said isolation structure is comprised of oxynitride.
 - 9. The device of claim 3, wherein said spacers are oxide spacers.
- 10. The device of claim 3, wherein at least one of said spacers is an oxynitride spacers.

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- 11. The device of claim 4, wherein said isolation liner is comprised of at least one of the group of tetraethyl orthosilicate, oxide, oxynitride or nitride.
- 12. The device of claim 1, wherein said first depth of said first recess ranges between approximately 500-1000 Å beneath the surface of said substrate.
- 13. The device of claim 1, wherein said second depth of said second recess extends approximately 1500-4000 Å beneath the surface of said substrate.
- 14. The device of claim 2, wherein said first width of said first recess ranges between 2000-3000 Å.
- 15. The device of claim 2, wherein said second width of said second recess ranges between 1400-2000 Å.
 - 16. A semiconductor device, comprising:
 - a substrate, said substrate having a surface;
 - a first recess and a second recess formed in said substrate, said first recess having a first width and extending a first depth beneath the surface of said substrate, said second recess having a second width and extending a second depth beneath the surface of said substrate;

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said second depth of said second recess being greater than said first depth of said first recess; and

an isolation material positioned in at least a portion of said first and second recesses.

- 17. The device of claim 16, further comprising a plurality of spacers positioned in said first recess.
- 18. The device of claim 16, further comprising an isolation liner positioned in at least a portion of said second recess, at least a portion of said isolation liner positioned between said spacers and said isolation material.
 - 19. A semiconductor device, comprising:
 - a substrate, said substrate having a surface;
 - a first recess and a second recess formed in said substrate, said first recess having a first width and extending a first depth beneath the surface of said substrate, said second recess having a second width and extending a second depth beneath the surface of said substrate;
 - said first width of said first recess being greater than said second width of said second recess;
 - said second depth of said second recess being greater than said first depth of said first recess; and

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 an isolation structure, said isolation structure comprising:

a plurality of spacers positioned in said first recess;

an isolation liner positioned in said second recess and adjacent said spacers; and an isolation material positioned in said first and second recess, said isolation material being positioned adjacent said isolation liner.

20. A method for forming an isolation trench in a semiconductor substrate, said substrate having a surface, comprising:

forming a first recess in said substrate, said first recess having a first width and extending a first depth beneath the surface of said substrate;

forming a second recess in said substrate, said second recess having a second width that is less than said first width of said first recess, said second recess extending a second depth beneath the surface of said substrate, said second depth being greater than said first depth of said first recess; and forming an isolation structure in said first and second recesses.

- 21. The method of claim 20, wherein forming an isolation structure comprises forming at least one material in at least one of said first and second recesses.
- 22. The method of claim 20, wherein forming an isolation structure comprises forming a single material in said first and second recesses.

- 24. The method of claim 20, wherein forming said isolation structure comprises:
- forming a plurality of spacers in said first recess;

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forming an isolation liner in at least a portion of said second recess; and

forming an isolation material in said second recess adjacent said isolation liner, at least a portion of said isolation liner extending between said spacers and said isolation material.

- 25. The method of claim 20, wherein forming a first recess comprises etching said first recess.
- 26. The method of claim 20, wherein forming said second recess comprises etching said second recess.
- 27. The method of claim 20, wherein forming an isolation material comprises depositing said isolation material in said second recess.

28. A method for forming an isolation trench in a semiconductor substrate, said

substrate having a surface, comprising:

forming a first recess in said substrate, said first recess having a first width and extending a first depth beneath the surface of said substrate;

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forming a second recess in said substrate, said second recess having a second width that is less than said first width of said first recess, said second recess extending a second depth beneath the surface of said substrate, said second depth being greater than said first depth of said first recess;

forming a plurality of spacers in said first recess;

forming an isolation liner in at least a portion of said second recess; and

forming an isolation material in said second recess adjacent said isolation liner, at least a portion of said isolation liner extending between said spacers and said isolation material.

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